

**FIRST AMENDMENT TO THE AGREEMENT BETWEEN DEKALB COUNTY GEORGIA,
THE TAX COMMISSIONER OF DEKALB COUNTY, GEORGIA AND THE CITY OF
ATLANTA, GEORGIA, FOR THE BILLING AND COLLECTION OF TAXES AND FEES**

This first amendment ("First Amended Agreement") made by and between the CITY OF ATLANTA, a municipal corporation chartered by the State of Georgia (hereinafter "City") and DEKALB COUNTY, GEORGIA, a political subdivision of the State of Georgia (hereinafter "County"), on behalf of the DEKALB COUNTY TAX COMMISSIONER (hereinafter "Tax Commissioner"), each of whom has been duly authorized to enter into the First Amended Agreement.

RECITALS:

AUTHORITY TO COLLECT

The duly elected Tax Commissioner of DeKalb County, Georgia is empowered by the Constitution and Laws of the State of Georgia to collect state, county, municipal ad valorem property taxes, sanitation assessments, and applicable stormwater fees. By virtue of the office, Tax Commissioner has all the requisite statutory powers to bill and collect ad valorem property taxes, issue executions, and to act as Ex-Officio Sheriff in the levy and sale of delinquent properties.

AUTHORITY TO CONTRACT

The County is authorized, pursuant to O.C.G.A. 48-5-359.1, to contract for and to accept, receive, and retain compensation from the City for the billing and collection of municipal taxes, sanitation assessments, and applicable stormwater fees and the Tax Commissioner is authorized, pursuant to O.C.G.A. 48-5-359.1 to accept, receive, and retain compensation from the county for such additional duties and responsibilities in addition to that compensation provided by law to be paid to the Tax Commissioner by the County. Pursuant to O.C.G.A. 48-5-359.1, a municipality may contract with the Tax Commissioner for additional duties and responsibilities related to the assessment and collection of municipal taxes and fees.

SERVICES TO BE PERFORMED:

SPECIFIC SERVICES

Tax Commissioner will perform the computation, annual billing, collection, depositing, accounting, reporting, and distribution (paying over) of municipal ad valorem property taxes and other taxes and fees for the City.

METHOD OF PERFORMING SERVICES

The Tax Commissioner will determine the methods, details, and means of performing the services herein above described with the general understanding that the City desires that the municipal taxes be managed and billed separately from the annual County tax statement.

WITNESSETH:

WHEREAS, the City and the Tax Commissioner entered into an agreement for the billing and collection of taxes and sanitation fees on or about October 15, 2008 (“Agreement”); and

WHEREAS, all parties hereto are interested in serving the needs of the citizens of the City and County by providing for the consolidation of ad valorem tax billings and collection procedures; and

WHEREAS, the City and County wish to make this First Amendment to the Agreement for the billing, collection, depositing, accounting, reporting and distribution of PACE assessments by the Tax Commissioner on behalf of the City of Atlanta, for that portion of the City which lies within DeKalb County; and

WHEREAS, both the City and County will benefit from this amendment to the Agreement; and

NOW THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged and in consideration of the mutual promises and understandings contained herein, Sections 1 and 2 of the Agreement shall be amended and restated as follows:

1. Effective for the 2008 tax year, the DeKalb County Tax Commissioner shall bill all ad valorem taxes including real property, personal property, public utilities, and heavy equipment within the City for and on behalf of City. Effective for the 2022 tax year, for properties subject to the Atlanta Property Assessed Clean Energy District – No. 1, (the “PACE District”) established pursuant to Resolution 12-R-1617, the Tax Commissioner shall bill all special assessments to pay the cost for the installation or modification of properties to install energy improvements in accordance with O.C.G.A. § 36-42-17, Ordinance 12-O-1615, Ordinance 16-O-1430 and Ordinance 16-O-1431, as amended.
2. Such billings will consist of separate City bills from County bills. The City bills will be consolidated tax bills and will consist of line items identified as taxes, PACE assessments and solid waste charges, as provided by the City. Upon receipt of funds for PACE assessments, the Tax Collector shall remit PACE funds directly to the trustee designated in the trust indenture applicable to the PACE District.

This First Amended Agreement may be executed in several counterparts, each of which shall be deemed to be an original, and all of which together shall be deemed to be one and the same instrument. Delivery of a facsimile or electronic copy of an executed copy of this Agreement shall be effective to bind the executing Party. Each Party so executing this Agreement shall promptly deliver an original executed counterpart to the other signatories.

CITY OF ATLANTA, GEORGIA

Attest:

Municipal Clerk (SEAL)

By: _____
Andre Dickens
Mayor

APPROVED:

Chief Financial Officer

APPROVED AS TO FORM:

City Attorney

TAX COMMISSIONER OF DEKALB COUNTY, GEORGIA

Irvin J. Johnson
Tax Commissioner,
DeKalb County, Georgia

Sworn to and subscribed
before me, this ____ day
of _____, 2022.

Notary Public.
My commission expires:

DEKALB COUNTY, GEORGIA

Michael L. Thurmond
Chief Executive Officer
DeKalb County, Georgia

Sworn to and subscribed
before me, this ____ day
of _____, 2022.

Notary Public.
My commission expires:

APPROVED AS TO FORM:

DeKalb County Attorney